OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

Annexure.

Rules for the grant of Auditors' Certificates.

1. (*A*) The Government may upon the receipt of an application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the rule, or (*b*) who has at least five years' practical training in auditing accounts, and who can satisfy the Government as to his competency grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests :—

(i) Tests prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification Registration of Accounts) No. 213 (ii) T. and E. (A, B.), dated 26th March 1932, as amended from time to time.

(ii) Membership of any of the following institutes and societies :—

(1) The Institute of Chartered Accountants in England and Wales.
(2) The Society of Incorporated Accountants and Auditors, London.
(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants, and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accountants in Ireland.

(Notification No. 1234—I. & C. 6-18, dated 7th August 1918, is hereby cancelled).

(iii) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(i) has been adjudged by a competent court to be of unsound mind ;

(ii) is an undischarged insolvent ;

(iii) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(iv) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is, under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Government has, by an order in this behalf, removed the disability or ;

(v) having previouly practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate by reason of any act of negligence, misconduct of dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority, reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(i) his full name, age, caste, residence and qualifications ; and the language or languages in which the accounts are kept, and which he considers he is competent to audit ;
(ii) any examination in Auditing or Accountancy he has passed with a certificate to that effect ;
(iii) if he has served in any Firm of Auditors or Accountants, particulars thereof and the period for which he may have so served ; and
(iv) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate from any other Government or administration in India and the result of such application.

(*c*) The Applicant shall also produce with his application evidence to the satisfaction of the Registrar of Joint-Stock Companies in Mysore that he is competent to audit the accounts in the languages stated in his application.

Explanation.—A pass in a University Examination, or a certificate by a Gazetted Officer or a Chamber of Commerce or evidence of having audited accounts, in a language for a long number of years will be deemed to be satisfactory evidence for the purpose of this rule.

(*d*) He shall supply such further information bearing on his application as the Government, at any time, require for him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in Rule 13 below. The certificate shall be in Form A and shall be valid from 1st day of July of any year or from any day subsequent to that day till the 30th June of the following year. No fee shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person—

(*a*) from whom a request has be n received to that effect ; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due ; or

(*c*) who is found to have been subject at the time of the grant of Auditor's Certificate or thereafter has become subject to any of the disabilities stated in clauses (i) to (iv) of Rule 2 above ; or

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that before making such declaration, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a person removed temporarily there from under clause (*a*) or (*b*) of Rule 8 above :

Provided that—

(1) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate, the full amount of the annual fee for the year during which his name is restored ; and

(2) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*a*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*—

(i) An entrance fee ... ... Rs. 100
(Payable as soon as the application is accepted by Government).
(ii) Annual fee ... ... Rs. 25
(The annual fee shall be due and payable on the 1st of April each year):

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*b*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. 3.

(*c*) Such fee shall be credited by the Registrar to the Government.

14. The fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Head "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts" and the duplicate treasury chellan therefor shall be sent to the Secretary to Government, Development Department through the Registrar of Joint-Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled, the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and rules shall be placed on the sale.

Vide list of Auditors printed on page 433 of the *Mysore Gazette*, dated 19th August 1943.

List of Certified Auditors As it stood on 1st July 1945.

Sl. No.	*Name*	*Address*	*Qualification*	*Languages*
	Messrs.—			
1	Agrahara Ramanna Narasimha Murthy.	2089, New Temple Road, 15th Cross, Malleswaram, Bangalore.	Senior Inter, Accountancy and Auditing Senior	English and Kannada
2	Aiyar Arjun Kalyan Subramani (of K. S. Iyer & Co.,)	Incorporated Accountant and Registered Accountant, 49, Appolo Street, Fort, Bombay.	B.Com., G.D.A., F.S.A.A. ...	English
3	Aiyar Kalyan Subramani (of K. S Aiyar & Co.).	49, Shankar Mutt Road, Bangalore ...	B.A., F.S A.A., J.P. ...	English and Tamil
4	Aiyar Papanasam Narayanaswami Swaminathan.	30, Nagapier Street, Triplicane, Madras ...	B.A., G.D.A.	English, Tamil, Telugu, Kannada, Gujarathi, Marati and Marwari.
5	Ananthapadmanabha Rao, H. N.	362, Rammana's Street, Mysore ...	R.A. Final Examination ...	English and Kannada
6	Badami Raghavendra Rao...	Certified Auditor, 7, Gandhi Bazaar, Basavangudi, Bangalore City.	Book-Keeping and Accountancy, Advanced.	Do do
7	Bhimasena Rao ...	22, 2nd Main Road, Chamarajpet, Bangalore City.	Passed G.D.A. Examination ...	Do do
8	Bindon Sydney Albert (of Messrs. Fraser and Ross).	17, Armenion Street, Madras ...	Member of Institute of Chartered Accountants in England and Wales.	English
9	Brahmayya Parvathaveni ...	1/A, Alamalu Mangapura, Mylapore Post, Madras.	B.A., A.S.A A.	English, Tamil and Telugu.
10	C. C. Reddy and Company...	Accountants and Auditors, 2/19, Armenion Street, Madras.	Consisting of Messrs. C. Chandrasekhara Reddy and B. Purushotham, G.D.A.	Do do
11	Dandekar, G M ...	Registered Accountant, 16, Moor Street, Madras.	B.A., A.S.A.A., R.A. ...	English, Marathi, Hindi, Gujarati, Marwari and Tamil.
12	Dattu Rao, P S ...	Accountant and Auditor, 12, Central Bank Road, Chamarajpet, Bangalore City.	B.A., B.Com, ...	English and Kannada
13	Doreswamy, A R ...	"Nallan Bhavan," Basavangudi Post, Bangalore City.	G.D.A., R.A.	English, Kannada, Tamil Telugu and Hindi.
14	Eswaraiah, G V ...	Certified Auditor, 94, 2nd Cross Road, Basavangudi, Bangalore City.	.....	English, Kannada and Gujarati
15	Gangadhara Sastry, S A ..	Certified Auditor, 2nd Cross Road, Malleswaram, Bangalore City.	M.A. (Litt. and Com.); LL.B. ...	English and Kannada
16	Gill Cyril (of Messrs. Fraser and Ross).	17, Armenion Street, Madras ...	Member of Institute of Chartered Accountants in England and Wales.	English
17	Goodwin, John Stanely (of Messrs. Fraser and Ross)	Do do ...	Do do ...	Do
18	N C Gopala Iyengar ...	Assistant Master, Government High School, Chickamagalur.	B.Com.	English and Kannada
19	S Gopinath	Staff Auditor, Central Co-operative Land Mortgage Bank Ltd.	B.Com.	Do
20	C P Hariachar	"Padmalaya", Telugu Brahmin Street, Coimbatore.	S.S L C., G.D.A., R.A. ...	English and Tamil
21	Hariharan, P R ..	Registered Accountant and Auditor, "Gomathi" Narasimharaja Mohalla, Mysore.	G.D.A., R.A.	English, Kannada, Telugu, Tamil and Malayalam.
22	Jagannathan, Malappalaiyam Sudarisan.	"Sudarsanam", R. S. Puram, Coimbatore	G.D.A., RA.	English and Tamil
23	K Jayabala Subramani ...	New Park Road, Karmagalpalyam, Extension, Erode.	Intermediate, G.D.A., R.A. ...	Do
24	Kondam Venkatasubbaiah...	Madras	.....	English and Telugu
25	Kotadiah Ramanlal Lakshmi Shankar.	7, Lakumdas Street, P. T. Madras ...	R.A. First Examination ...	English, Gujarati, Marwari and Tamil.
26	Krishnaswami Jambunathan (of Messrs, Aiyar & Co., Madras).	1—87, Mount Road, Alwarpet, Madras ...	First R. A. Examination of Government of India.	English and Tamil
27	Krishnaswami, Malappalaiyam, Sudharisan.	Sundarasanam, R. S. Puram, Coimbatore	G.D.A., R.A.	Do
28	Krishna and Co., A S ...	100 Feet Road Malleswaram, Bangalore City.	Consisting for the present only Mr. A S Krishna Iyer.	English
29	Krishna Murthy, R ...	Accountant and Auditor, Extension, Kolar	Diploma in Commerce with distinction in Accountancy and Auditing and Banking.	English and Kannada
30	Krishna Murthy, B V ...	Accountant, Sri Krishnaraja Co-operative Society.	S.S.L.C., Accountancy, Banking and Currency.	English, Kannada and Telugu
31	Krishna Murthy, C P ...	Registered Accountant, 54, East Anjaneya Temple Street, Basavanagudi, Bangalore City.	B.A.	English, Tamil and Kannada
32	Krishna Murthy Rao, K V	Certified Auditor, Chikkanna Buildings, Arcot Srinivasachar Street, Bangalore City.	Senior Accountancy Examination, 1938.	English, Kannada, Tamil, Telugu and Marati.
33	Laksbmana Rao, Krishnagiri Venkoba.	"Yegnaswar Buildings" Nagarthpet, Bangalore City.	G.D.A., R.A.	English, Tamil, Telugu, Gujarati and Kannada.
34	Maudre Shama Rao ...	Incorporated Accountant, 5, Gandhinagar, Bangalore City.	M.A., B.Com., R.A., F.S.A.A. ...	English, Kannada, Gujarati and Marati.
35	Mallikarjuniah, B ...	62, Model House Street. Basavanagudi, Bangalore City.	Accountancy and Auditing, Senior Law, Economics and Banking.	English and Kannada
36	Manjayya, K ...	Certified Auditor, 276, Dewan's Road, Mysore.	B.A.	Do
37	T C Mirakshisundaram ...	161, Mount Road, Madras	B.A., G.D.A., R.A.... ...	English and Tamil
38	Mohan Ram, C R ...	Accountant, Electrical Auditor and Accounts Office, Bangalore.	S.S.L.C. (Accountancy Higher) ...	Do
39	Mysore Nanjappa, Nanjappa	Steward, Sri Krishnarajendra Hospital, Mysore.	B.A., D.Com.	English and Kannada
40	Nagoo Srinivas, Gubbi ...	"Sunnyside", Matunga, G. I. P. Ry. Bombay	G.D.A.	Do
41	Narahari Sastry, C ...	Accounts and Audit Clerk, Mysore Silk and Filatures, T.-Narsipur.	Accountancy and Auditing Examinations (Senior Grade) Banking and Currency (Junior), Co-operative Inspector's Examination of Mysore.	Do
42	Narasimham Gullapalli ...	20, Thambuchetty Street, Madras ...	Matriculation, Fellow of Central Association of Accountants, London.	English, Telugu and Tamil.

Sl. No.	Name	Address	Qualifications	Languages
	Messrs — Narayana Rao G Mandre ..	Certified Auditor, 4, Arcot Srinivasachar Street, Bangalore.	B.Com.	English and Kannada
44	Nuggihalli K Krishnappa ...	Auditor Clerk. City Co-operative Bank, Limited, Mysore.	S.S.L.C. and Accountancy, Senior Grade Examinations of Mysore.	Do
45	K V Panchanadam ...	173, Lloyd Road Royapettah, Madras ...	B.A., G.D.A., R.A.	English, Tamil and Malayalam
46	Pandya, A C ...	Registered Accountant and Auditor, 106, China Bazaar Road, George Town, Madras.	R.A.	English, Kannada, Telugu, Tamil, Malayalam, Gujarathi, Marwari, Hindi, Multani and Persian (Urd).
47	Pandya, Pandit Vidya Sagar	"Shanti Kunj", London's Gardens, Kilpauk, Madras.	R.A.	English, Urdu, Hindi, Gujarathi and Panjabi.
48	Paramasivan Subramanya	Registered Accountant, "Shanti Bhavan" Challapuram, Calicut.	B.A., G.D.A., R.A.	English, Tamil and Malayalam
49	Puttor Rangaswamy ...	Accountant, Government Central Industrial Workshop, Bangalore.	B.A., Passed G.D.A. ...	English and Kannada
50	Rajagopal Aiyar, T S ...	14-B, Jaffer Syrang Street, George Town, Madras.	M.A., G.D.A., R.A.	English and Tamil
51	Ramadhyani, B K ...	Registered Accountant and Auditor, 34, IIIrd Cross, Basavangudi, Bangalore City.	B.Sc., R.A.	English, Kannada, Marwari and Gujarathi.
52	T Ramakrishniah ...	87, Rathnavillas Street, Basavanagudi, Bangalore.	M.A., M.Com.	English and Kannada
53	Ramakrishna Iyer, R S ...	Narasimharaja Mohalla, Mysore ...	.....	English and Kannada
54	C S Ramakrishnan ...	21, Vanial Street, Madras ...	B.A., G.D.A., R.A. ...	English, Tamil and Malayalam
55	Rama Rao, H S ...	12, Bull Temple Street, Basavanagudi, Bangalore City.	Accountancy Senior, Examination of the Mysore and India Merchants Chamber of Commerce, Bombay.	English, Kannada and Telugu
56	Ramaswamy Iyengar, Asur	"Dayasadan" I Cross Road, Basavanagudi, Bangalore.	B.Com., G.D.A., R.A. ...	English, Telugu and Tamil
57	Ramaswamy, A R ...	19, Nallan Bhavan, Basavanagudi, Bangalore City.	Intermediate and Senior Accountancy and Banking and Currency, D.Com.	English, Kannada, Telugu and Tamil.
58	Rangaswamy, V ...	Accountant, Comptroller's Office, No. 4, Anepundi Lane, Kilari Road, Bangalore City	Accountancy, Law and Practice of Commerce, Senior.	English and Kannada
59	Rudrappa, Eswarappa Kotre	Registered Accountant, care of Messrs. R. E Kotre & Co.—Registered Accountant, Keshvapur, Hubli.	R A.	Do
60	Sakrepatna Anantha Rao ...	Accountant and Auditor, Palace Guttahalli, Malleswaram, Bangalore.	G.D.A., R.A.	Do
61	Sam Singh, N ...	Certified Auditor, Commercial Teacher, Government High School, Shimoga.	Senior English and Political Economy of L.C.C. Advanced Book-Keeping (Madras) Commercial Education Teachers diploma of L.C.C., Advanced Book-Keeping and Accountancy N.U.T., London.	Do
62	Sarma Ganapathi Ramachandra.	Auditor, 25, St. John's Road, Bangalore ...	G.D.A., R.A.	English, Kannada, Telugu and Tamil.
63	Seshagiri Rao, B ...	605, College Road, Mysore ...	S.S.L.C. Accountancy and Auditing and Typewriting short hand, Junior.	English and Kannada
64	Singra Iyengar, M ...	23, East Park Road, Malleswaram, Bangalore City.	S.S.L.C. Mysore Public Works Accounts, Entrance Book-Keeping Examination Subordinate Accounts.—Service Examination of Mysore Government, Financial Department.	Do
65	Singlachar, M N ...	Accountant, Bengal Electrical Company, Reliance Buildings, Kempegowda Road, Bangalore.	S.S.L.C., & L.Com. ...	English
66	Sivaswami, N S ...	Care of Jain Temple, Visveswarapur, Bangalore City.	Inter Examination, Accountancy and Auditing (Jr.), Banking and Law Practice.	English and Kannada
67	Srikantaiah, S ...	29/30, Subramaneswaraswami Temple Street, Visveswarapuram, Bangalore City.	C.A.I B.	Do
68	Srinivasa Iyengar, M K ...	Stock Verification Accountant, Mysore State Railway, Mysore.	B.Com., and Accounts Examinations.	Do
69	Srinivasa Iyengar, M R ...	9, "Saraswathi" Arcot Srinivasachar Street, Bangalore City.	G.D.A.	English, Kannada and Telugu
70	Srinivasan, K V ...	Registered Accountant, 17, Rajarathanam Street, Kilpank, Madras.	B.Sc., G.D.A., R.A. ...	English and Tamil
71	Subbarao, B R ...	Lecturer, Central College, Bangalore ...	M.A., Dip-in-Com. ...	English and Kannada
72	Subbarao, Mysore ...	Registered Accountant and Auditor, Kempegowda Road, Opposit to Mysore Chamber of Commerce, Bangalore.	B.A., LL.B., G.D.A., and R.A. ...	English, Kannada, Telugu and Hindi.
73	Subbaraman, S ...	Accountant and Auditor, National Insurance Buildings, Esplanade, Madras.	B.A., G.D.A., R.A. ...	English, Kannada and Tamil
74	Subramanyam, D S ...	Certified Auditor, 183 Rameswara Temple Street, Chamarajpet, Bangalore City.	G.D.A., R.A. ...	English, Kannada and Telugu
75	Subramanya, Mudugandur Narasimhaiya.	28, Margosa Avenue, Malleswaram, Bangalore.	.....	English and Kannada
76	Subramanyam, T M S ...	Chief Accountant, Bank of Mysore, Ltd., 10, Thirveedi Street, Ulsoor, Bangalore.	....	English and Tamil
77	Suryanarayana, S ...	21, Vanial Street, Madras ...	G.D.A., R.A.	English, Kannada and Tamil
78	Thammaiah, L ...	Certified Auditor, Bull Temple Road, Basavangudi, Bangalore.	Certificate, A.I.B.	English and Kannada
79	Vaidyanathan, S ...	13, Exchange Buildings, The Mall, Lahore	B.A.; G.D.A.	English, Tamil and Hindi
80	Venkatarama Iyengar, H V	385, 8th Main Road, Malleswaram, Bangalore	M.A.	English and Kannada
81	Venkatachar, A ...	Certified Auditor, III Main Road, New Extension, Mandya.	....	English, Kannada, Tamil and Telugu.
82	Venkatasubbaiah, S R ...	Retired Assistant Comptroller, 168. III Main Road, Malleswaram, Bangalore.	B.A., S.A.S., Examination of Comptroller's Office, Bangalore.	English and Kannada
83	Vysa Rao Ramachandra Rao.	Accountant, Mysore Woollen Industries, Ltd., Chitaldrug.	Accountancy, Auditing, Banking, and Currency Senior Examination of Mysore.	Do do
84	William John Sirohani ...	"Stones Building", Trichy Road, Coimbatore.	Final Examination of L.C.C., Madras, Government Technical Examinations.	English and Tamil

3828

NAVANEETHAM, *Registrar.*